

Message Text

UNCLASSIFIED

PAGE 01 STATE 174180
ORIGIN TRSE-00

INFO OCT-01 EA-09 ISO-00 L-03 FAA-00 DOTE-00 EB-08
CAB-05 /026 R

TX-387

DRAFTED BY TRSY/OS/MFIELD/IMW
APPROVED BY STATE L/T A.W. ROVINE
TRSY/OS/CKINGSON
EA/PHL:JSARTORIUS
- L:JSARTORIUS
-----075899 260620Z /21
R 260123Z JUL 77
FM SECSTATE WASHDC
TO AMEMBASSY MANILA

UNCLAS STATE 174180

E.O. 11652: NA

SUBJECT: U.S.-PHILIPPINE INCOME TAX TREATY

TAGS: EFIN

1. SENATE FOREIGN RELATIONS COMMITTEE CONSIDERED THE PROPOSED U.S.-PHILIPPINE INCOME TAX TREATY AT HEARINGS JULY 19-20. MUCH OF THE HEARINGS WERE DEVOTED TO ISSUES IN THE PROPOSED U.S.-U.K. INCOME TAX TREATY. THE ONE CONTROVERSIAL ISSUE IN THE U.S.-PHILIPPINE TREATY WAS THE TAX TREATMENT OF AIRLINES. THE AIR TRANSPORT ASSOCIATION AS EXPECTED ASKED THAT THE TREATY BE REJECTED. THE TREASURY DEFENDED THE TREATY AND URGED THAT IT NOT BE UNCLASSIFIED

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REJECTED BECAUSE A CONCESSION HAD TO BE MADE ON THIS POINT, EXPLAINING THE HISTORY OF THE NEGOTIATIONS ON THIS ISSUE. THE COMMITTEE IS HOLDING THE RECORD OPEN FOR TWO WEEKS AND WILL NOT DECIDE UNTIL AFTER THE AUGUST RECESS WHICH LASTS UNTIL AFTER LABOR DAY. HOWEVER, ONE OPTIMISTIC NOTE IS THAT SENATOR JAVITS SUGGESTED THE POSSIBILITY OF A LETTER FROM THE PRESIDENT STATING THAT THE EXCLUSION OF AIRLINES FROM THIS TREATY IS NOT A PRECEDENT FOR FUTURE NEGOTIATIONS AND REITERATING THAT OUR POLICY

CONTINUES TO BE RECIPROCAL EXEMPTION OF AIRLINES. VANCE

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Message Attributes

Automatic Decaptioning: X
Capture Date: 01-Jan-1994 12:00:00 am
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: AGREEMENTS, INCOME TAXES
Control Number: n/a
Copy: SINGLE
Sent Date: 26-Jul-1977 12:00:00 am
Decaption Date: 01-Jan-1960 12:00:00 am
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01-Jan-1960 12:00:00 am
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1977STATE174180
Document Source: CORE
Document Unique ID: 00
Drafter: OS/MFIELD/IMW
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D770265-1002
Format: TEL
From: STATE
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1977/newtext/t19770718/aaaaaozn.tel
Line Count: 63
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: d5208663-c288-dd11-92da-001cc4696bcc
Office: ORIGIN TRSE
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: n/a
Previous Handling Restrictions: n/a
Reference: n/a
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 22-Feb-2005 12:00:00 am
Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 1745191
Secure: OPEN
Status: NATIVE
Subject: U.S.-PHILIPPINE INCOME TAX TREATY
TAGS: EFIN, RP, US
To: MANILA
Type: TE
vdkgvwkey: odbc://SAS/SAS.dbo.SAS_Docs/d5208663-c288-dd11-92da-001cc4696bcc
Review Markings:
Margaret P. Grafeld
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